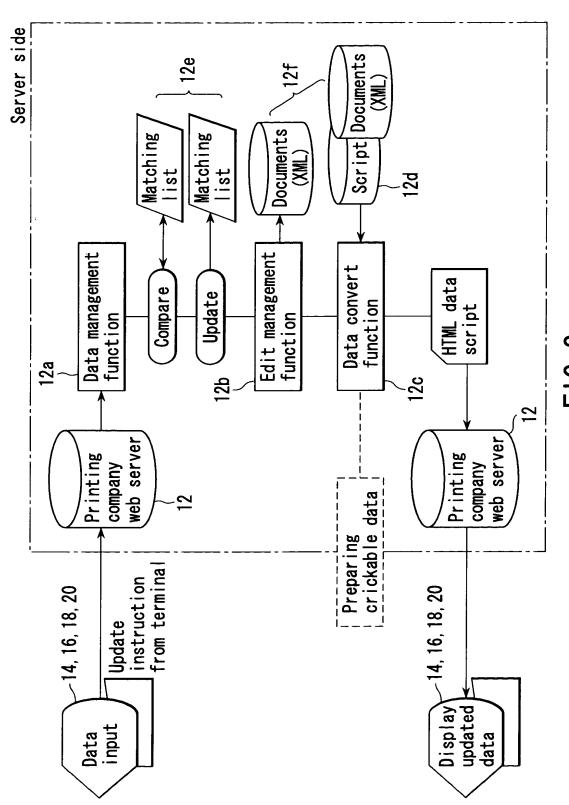


F16. 1



F1G. 2

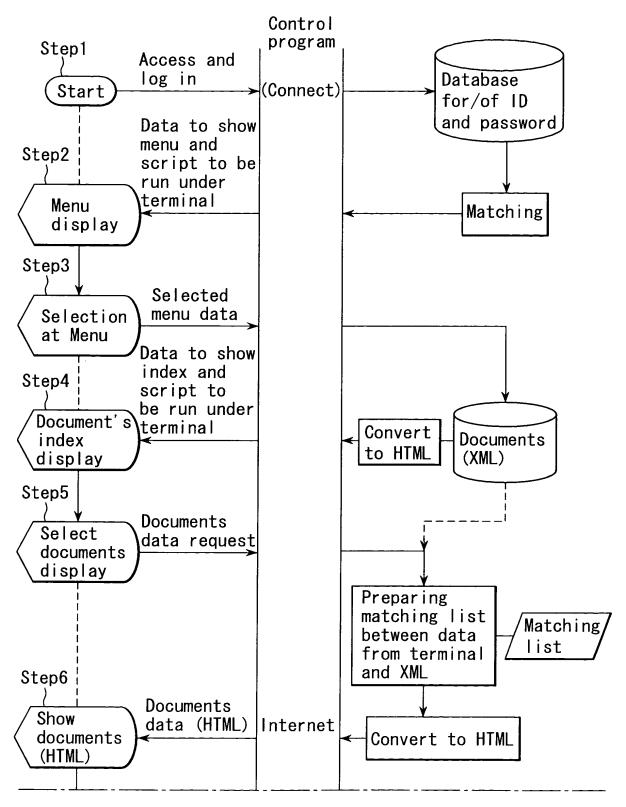


FIG. 3A

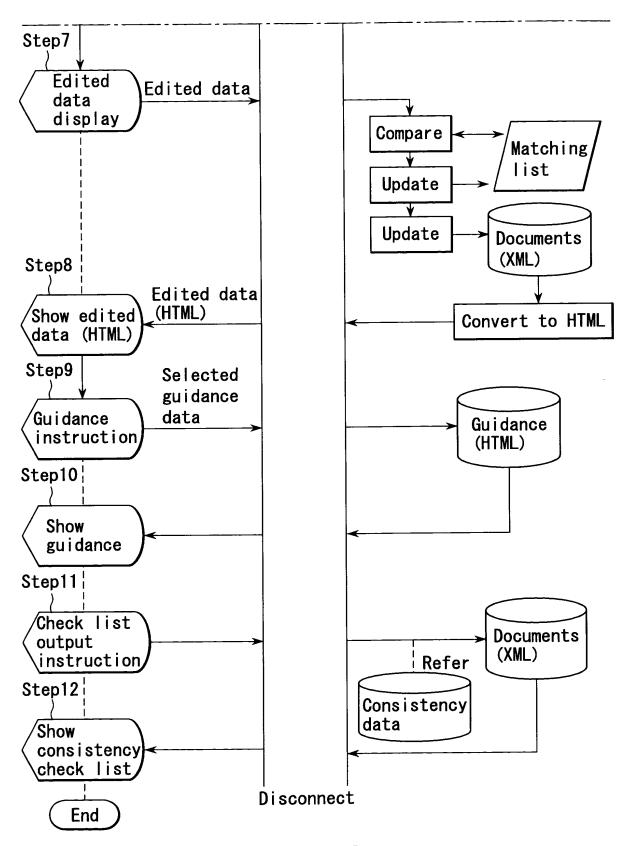


FIG. 3B

| out                                    |             |                        |   |
|--|-------------|------------------------|---|
| Log out                                | idal report | Customer's information | ame ABC Corporation<br>Electronics<br>Yes<br>March 31<br>Thousands of Yen   |
| Edits Main menu                        |             | Cus                    | Company's name<br>Industry<br>Consolidation<br>Year end<br>Unit   |
| \ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ |             | 1. Edit                | <ul><li>2. Output</li><li>O Report preparation</li><li>O Check list</li><li>3. Control</li><li>O Documents status</li></ul> |

F1G. 4

Selected "ABC Corporation" and "Annual report" at main menu

| ABC Corporation<br>Annual report | View Input For | Format Add/Del        | Update  |
|----------------------------------|----------------|-----------------------|---------|
| Edit index                       |                |                       |         |
| Cover                            |                |                       |         |
| Company information              |                |                       |         |
| 1. Financial data highlights     |                |                       |         |
| (1)Highlights - consolidayion    |                |                       |         |
| (2)Gihlights - parent company    | 307 30:-       | Click documents +i+lo |         |
| 2. History                       | 200 421-0      | משופוונס בו בום       |         |
| 3. Business contents             |                |                       |         |
| 4. Affiliated companies          |                |                       |         |
| 5. Employees                     |                |                       |         |
| 2 Business                       |                |                       |         |
| 1. Outline                       |                |                       |         |
| 2. Production, order and sales   |                |                       |         |
| 3. Company's target              |                |                       |         |
| 4.Material contracts             |                |                       |         |
| 5. Research and development      |                |                       |         |
| •                                | View Change    | Menu                  | Log out |
|                                  |                |                       |         |

F1G. 5A

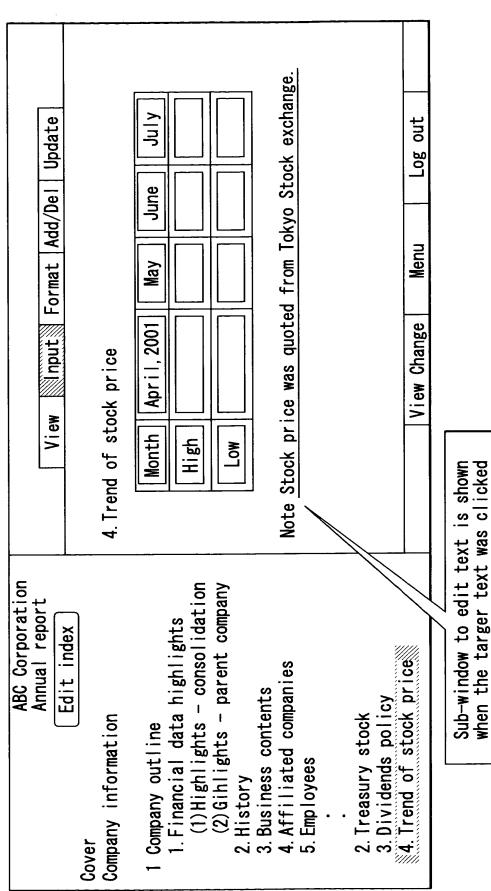
Note stock price was quoted from Tokyo Stock exchange. Update Log out Format | Add/Del | June Menu May View Change April, 2001 Input 4. Trend of stock price View Month High <u></u> (1) Highlights - consolidation (2) Gihlights - parent company ABC Corporation Annual report | Company outline 1.Financial data highlights Edit index 3. Dividends policy
4. Trend of stock price 2. History3. Business contents4. Affiliated companies5. Employees Company information 2. Treasury stock Cover

Selected "Trend of stock price" in index pane

F1G. 5B

Selected

Input mode Input-field is shown in the table.



F1G. 6A

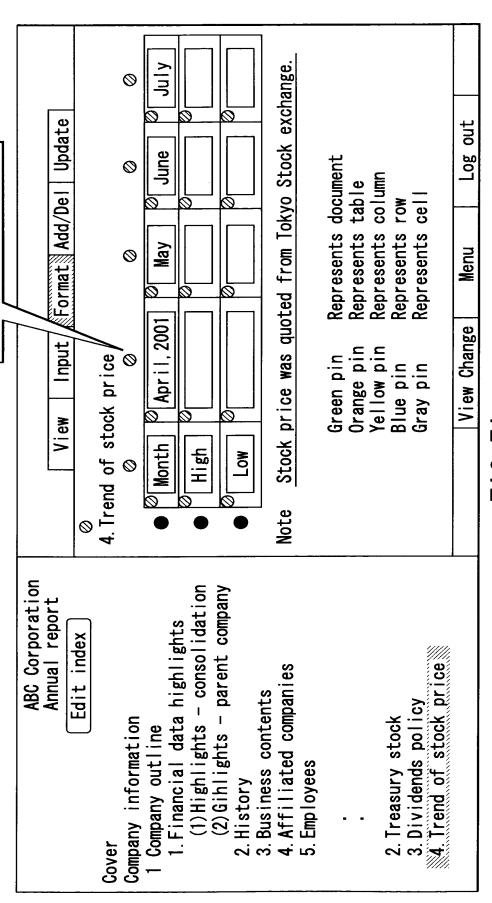
## Sub-window to edit text

| Text edit dialog                             |        |
|--|--------|
| Text edit                                    | OK     |
| Stock price was quoted Tokyo Stock exchange. | l from |

FIG. 6B

| Format  | □ ×      |
|---|----------|
| Format  |          |
| Selected  | Cell     |
| 1234  |          |
| Line size (Up)<br>Line size (Down)<br>Line size (Right)<br>Line size (Left) |          |
| Padding (Up) Padding (Down) Padding (Right) Padding (Left)                  |          |
| Horizontal position   | on N/A ▼ |
| Automatic turn dow  | wn N/A ▼ |

FIG. 7B



graphicaí pin under format mode as follows

Every object has

F1G. 7A

Consistency check List

|                   | ence.                  | 0                   | 0                        | 0                                  | 0                        | 0                             | 0                        | 0                         | 0                        | 0                              | 0/                          | 0                                | 0                        |
|-------------------|------------------------|---------------------|--------------------------|------------------------------------|--------------------------|-------------------------------|--------------------------|---------------------------|--------------------------|--------------------------------|-----------------------------|----------------------------------|--------------------------|
|                   | Method Difference      |                     |                          |                                    |                          |                               |                          |                           |                          |                                |                             |                                  |                          |
|                   | Method                 | 11                  | 11                       | 11                                 | п                        | 11                            | II                       | II                        | 11                       | II                             | 11                          | "                                | 11                       |
|                   | Unit                   | Thousands<br>Yen    | Thousands<br>Yen         | Thousands<br>Yen                   | Thousands<br>Yen         | Thousands<br>Yen              | Thousands<br>Yen         | Thousands<br>Yen          | Thousands<br>Yen         | Thousands<br>Yen               | Thousands<br>Yen            | <i>≈</i> €                       | <b>≽</b> €               |
| nts               | Amount                 | 126, 500            | 158, 200                 | 12, 600                            | 24, 800                  | 1, 100                        | 1, 800                   | 68, 512                   | 79, 658                  | 135, 680                       | 143, 250                    | 20%                              | 26%                      |
| Counter documents | Period Accounts Amount | Sales               | Sales                    | Ordinary<br>profit                 | Ordinary<br>profit       | Net<br>income                 | Net<br>income            | Net<br>assets             | Net<br>assets            | Total<br>assets                | Total<br>assets             | Equity<br>ratio                  | Equity<br>ratio          |
| Count             | Per i od               | Previous            | Current                  | Previous                           | Current                  | Previous                      | Current                  | Previous                  | Current                  | Previous                       | Current                     | Previous                         | Current                  |
|                   | Title                  | Income<br>statement | Income<br>statement      | Income<br>statement                | Income<br>statement      | Income<br>statement           | Income<br>statement      | Income<br>statement       | Income<br>statement      | Income<br>statement            | Income<br>statement         | Balance<br>sheet                 | Balance<br>sheet         |
|                   | Unit                   | Thousands<br>Yen    | Thousands<br>Yen         | Thousands<br>Yen                   | Thousands<br>Yen         | Thousands<br>Yen              | Thousands<br>Yen         | Thousands<br>Yen          | Thousands<br>Yen         | Thousands<br>Yen               | Thousands<br>Yen            | <i>≽</i> €                       | <b>%</b>                 |
|                   | Amount                 | 126, 500            | 158, 200                 | 12, 600                            | 24, 800                  | 1, 100                        | 1, 800                   | 68, 512                   | 79, 658                  | 135, 680                       | 143, 250                    | 20%                              | 26%                      |
| Documents         | Accounts               | Sales               | Sales                    | Ordinary<br>profit                 | Ordinary<br>profit       | Net<br>income                 | Net<br>income            | Net<br>assets             | Net<br>assets            | Total<br>assets                | Tota!<br>assets             | Equity<br>ratio                  | Equity<br>ratio          |
| ]                 | Period                 | Previous            | Current                  | Previous                           |                          | Previous                      | Current                  | Previous                  | Current                  | Previous                       |                             | Previous                         | Current                  |
|                   | Title                  | Highlights<br>-con. | Highlights Current -con. | Highlights Previous Ordinary -con. | Highlights Current -con. | Highlights Previous Net -con. | Highlights Current -con. | Highlights Previous -con. | Highlights Current -con. | Highlights Previous Total-con. | Highlights Current<br>-con. | Highlights Previous Equity -con. | Highlights Current -con. |

F16.8

F1G. 9A

| ſ  | - adiación  |  |  | \   |
|----|---|--|--|---|
|    | Lease payments  | 1,388 Millions yen                                   | Lease payments   | 1,388 Millions yen                          |
|    | Equivalents to<br>accumulated   | 1,388 Millions yen                                   | Equivalents to accumulated                               | 1,665 Millions yen                          |
|    | <ul><li>(4) Computation method of equivalents to<br/>depreciation</li></ul> | od of equivalents to                                 | (4) Computation method of equivalents to depreciation    | equivalents to                              |
|    | Based on straight line method   | t line method.                                       | Based on straight line method                            | ne method.                                  |
| ., | 2. Operationg lease transaction   | transaction  | 2. Operationg lease transaction                          | Isaction                                    |
|    | Accrued lease payable<br>Current<br>Over 1 year<br>Total                    | yable<br>196 Millions yen<br>196 Millions yen<br>392 | Accrued lease payable<br>Current<br>Over 1 year<br>Total | 234 Millions yen<br>235 Millions yen<br>469 |
| _  |   |  |  |   |

F1G. 9B

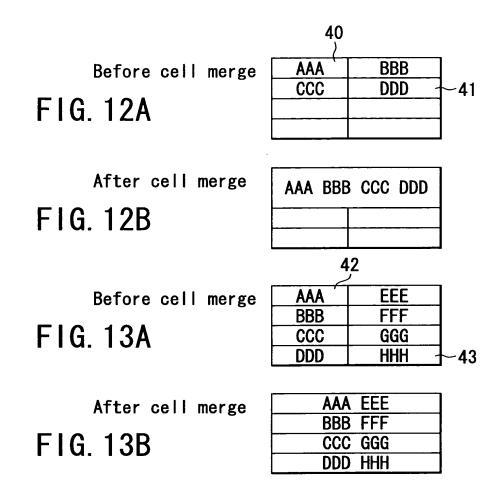
|    |          |     |     | <u>2</u><br>√                |   |          |        |   |                |
|----|----------|-----|-----|------------------------------|---|----------|--------|---|----------------|
| 21 | TT       |     | 9   | Accounts                     | C | Previous | period | 0 | Current period |
|    | <u> </u> | 1   | 5   | Current asstes               | C |          | 3, 700 | 0 | 4, 440         |
|    |          | 1   | 5 0 | Cash and deposits            | C |          | 1, 200 | 0 | 1, 600         |
|    |          |     | 5 0 | Accounts<br>receivable-trade | C |          | 2, 500 | 0 | 2, 800         |
| 22 | -0       | ľ   | 5   | Fixed assets                 | C |          | 5, 290 | 0 | 4, 800         |
| 23 |          | o o | 3   | Tangible fixed assets        |   |          | 2, 180 | 0 | 2, 050         |
|    |          | (   |     | Machinery                    | C |          | 800    | 0 | 750            |
| 24 |          | 1   | ଚ ( | Buildings and structures     | C |          | 1, 380 | 0 | 1, 300         |
|    |          | 0   | 0   | Intangible fixed assets      |   |          | 1, 060 | 0 | 1, 000         |
|    |          |     | 0   | Telephone rights             | C |          | 200    | 0 | 200            |
|    |          |     | 0   | Software                     | C |          | 800    | 0 | 800            |
|    |          |     | 0   | Investments and other        |   |          | 2, 050 | 0 | 1, 750         |
|    | 1        | 0   |     | Investment securities        |   |          | 950    | 0 | 950            |
|    |          |     |     | Long-term loan<br>receivable |   |          | 1, 100 |   | 800            |
| 25 | _0       | •   |     | Deferred assets              | C |          | 700    | C | 630            |
|    |          |     | 0   | Stock issuance expenses      |   |          | 200    | 0 | 180            |
| 26 |          |     | Q ( | Business commencement        | C |          | 500    | С | 450            |

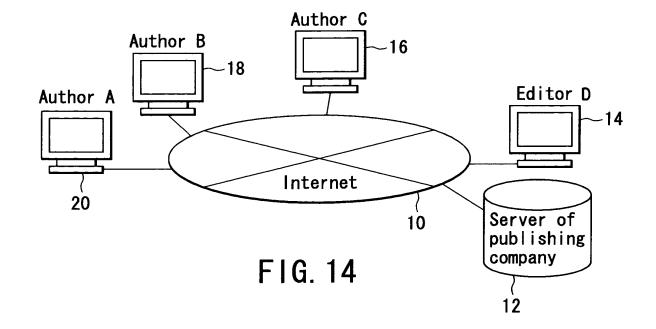
FIG. 10

| I    | ا<br>اع                           |                        |                    |          | 31         |           |                      |             |          |   |          |             |          |                    |             |            |
|------|-----------------------------------|------------------------|--------------------|----------|------------|-----------|----------------------|-------------|----------|---|----------|-------------|----------|--------------------|-------------|------------|
|      |                                   |                        |                    |          |            |           |                      | 0           |          |   |          |             |          |                    |             |            |
|      | 0                                 |                        | 0                  |          | <b>-</b> Ø |           | 0                    |             | 0        |   |          | 0           |          |                    | 0           |            |
|      |                                   | 0                      |                    |          |            |           | Current period       | nt p        | erio     | g                                       |          |             |          |                    |             |            |
|      |                                   | <b>™</b><br><b>©</b> S | ©<br>Communication | Ø _      | Machinery  | <u> </u>  | Others               | <u> </u>    | Tota     | <u></u>                                 | 0        | EJE         |          | ⊘<br>Consolidation | lidat       | . <u>ö</u> |
| `م ا | +:1-020                           | 0                      |                    | 0        |            | 0         |                      | 0           |          |   | 0        |             | 9        | 0                  |             |            |
| Ă ĭ  | 1. Sales and operating profit     | 0                      |                    | 0        |            | 0         |                      | 0           | _        |   | 0        |             |          | 0                  |             |            |
| •    | Sales                             | 0                      | 010                | 0        | , כר<br>ני | $\otimes$ | ,<br>L               | <u> </u>    | 2        | © '                                     | 0        |             |          | <i>•</i>           | ç           | ز          |
| _    | (I) Sales to customers            | 0                      | 3/5, 048           | 0        | 3/2, 049   | 0         | 1/8,6/7              | =           | , UŽ     | 3, 50c                                  | <u></u>  |             | <u> </u> | _<br>_<br>©        | , 023, 568  | ည်         |
| _    | (2) Internal sales or transfer    |                        | 14,019             |          | 61         |           | 22, 034              | 34          | m        | 36, 114                                 | <u> </u> | -41,715     |          | 9                  | -5, 601     | 601        |
| ļ    | Total                             | 0                      | 389, 067           | 0        | 372, 710   | 0         | 297, 905             | 05<br>05    | 1.05     | (%) (%) (%) (%) (%) (%) (%) (%) (%) (%) | 0        | -41, 715    |          | -                  | 017,967     | 196        |
|      | Operating expenses                | 0                      | 375, 282           | <u> </u> | 359, 127   | <u> </u>  | 276, 080 1, 010, 489 | <u> </u>    | <u>.</u> | 0, 489                                  | 0        | -41, 677    |          | ∞<br>⊘             | 8, 888, 888 | 88         |
| _    | Operating profit (loss)           | 0                      | 13, 785            | 0        | 13, 583    | <u>დ</u>  | 21, 825              | 25          | 4        | 49, 193                                 | <u> </u> | '           |          | 0                  | 49, 155     | 155        |
| L    | O<br>II Total assats depresiation | 0                      |                    | 0        |            | 0         |                      | <u> </u>    |          |   | 0        |             |          | 0                  |             |            |
| _    | and capital expenditure           |                        |                    |          |            |           |                      |             |          |   |          |             |          |                    |             |            |
|      | Total assets                      | 0                      | 374 460            | 0        | 169 444    | <u> </u>  | 719 676              | 100         |          | 816 521                                 | 0        | 204 759     | 750      | ~<br>⊘             | 021 280     | 286        |
|      |                                   | 0                      | ) i                | 0        | , (O)      | <u> </u>  | , , i                | <u> </u>    |          | , 02                                    | 0        | ,<br>,<br>, | 3        | <u>-</u><br>0      | , ,         |            |
|      | Depreciation                      | (                      | 27, 353            | (        | 5, 896     | 9         | 17, 435              | 35          |          | 50, 684                                 |          | <u> </u>    | 1, 961   |                    | 52, 645     | 645        |
|      | Capital expenditure               | <u> </u>               | 26, 572            | <u> </u> | 6, 273     | <u>တ</u>  | 23, 395              | <u>⊗</u> 26 |          | 56, 240                                 | <u> </u> | 4,          | 4, 163   | <b>(</b>           | 60, 403     | 403        |

F1G. 11A

|    |   | 0  |                |                   | nection                                      |  |             | 0 1, 171, 845          | 0                              | -41, 715 1, 171, 845 | 888, 888           | 51, 236        |            |             | 185, 249    | 1, 961                         | 70, 461               |        |
|----|---|----|----------------|-------------------|--|--|-------------|------------------------|--------------------------------|----------------------|--------------------|----------------|------------|-------------|-------------|--------------------------------|-----------------------|--------|
|    |   |    |                |                   | මුදු   | 0  | 0           | Ø-                     | <u> </u>                       | Ø                    | <sub>Ø∞</sub>      | 0              | 0          | 6           | <u>D</u>    | 0                              | 0                     |        |
|    |   | 0  |                |                   | ©<br>Consolidation Connection                |  | -           | 0                      | -41, 715                       | -41, 715             | -41, 677           | -38            |            |             |             |                                |                       |        |
|    |   |    |                |                   | ⊚වි  | 0  | 0           | 0                      | <u> </u>                       | 0                    | <u> </u>           | 0              | 0          | 6           | <u>s</u>    | 0                              | 0                     |        |
| 32 |   | 0  |                | 01                | EJE  |  |             | 275, 871 (1, 171, 845) | 41, 715                        | 297, 905 1, 213, 560 | , 162, 286         | 51, 274        | l          |             | 980, 490    | 61, 884                        |                       |        |
|    |   |    | <u>8</u>       | <b>8</b> /2/2     | 0  | 0  | 0           | <u>-0</u>              | <u>4</u>                       | 5.<br>⊘6             | <u>8</u>           | <u>സ്</u><br>⊘ | <u> </u>   | 6           | <u>~</u>    | <u>හි</u>                      | <u>∑</u>              | ĺ      |
|    |   | 0  | Current period | of March 31, 2001 | Total  |  |             | 275, 87                | 22, 03                         | 297, 90              | 276, 08            | 21, 825        |            |             | 272, 617    | 17, 435                        | 23, 395               |        |
|    |   |    | ü              |                   | <b>⊗</b><br>7////                            | <b>Ø</b>                                     | <b>\</b>    |                        | <u> </u>                       | 878                  | 797                | 0              | Ø<br>77777 |             | 0696        | ©<br> <br> <br> <br> <br> <br> | ©<br>850<br>028       |        |
|    | 0 | 0  | 0              | As                | Others                                       |  |             | 148, 27                | 2 601                          | 153, 87              | 151, 79            | 2, 081         |            |             | 163, 96     | 11,20                          | 10,05                 | 33     |
|    |   |    |                |                   | <i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i> | <i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i> | <b>N</b> // | <u> </u>               | 6<br>8///                      | <i>W///</i> 2        | <u> </u>           | 83//           | Ø///       | <u>///}</u> | <u> </u>    | 8 <u>7//</u>                   | 3.<br> }              |        |
| 31 |   | -⊗ |                |                   | ⊘<br>Machinery                               |  |             | 372, 649               |                                | 372, 710             | 359, 127           | 13, 583        |            |             | 169, 444    | 5, 896                         | 6, 273                |        |
|    |   |    |                |                   | 9  | 0  | 0           | 0                      | <u> </u>                       | 0                    | <u></u>            | 0              | 0          | 6           | <u> </u>    | <u> </u>                       | 0                     | ~      |
|    |   | 0  |                |                   | ⊘<br>Communication                           |  |             | 375, 048               | 14, 019                        | 389, 067             | 375, 282           | 13, 785        |            |             | 374, 460    | 27, 353                        | 26, 572               | G. 11B |
|    |   |    | 0              |                   |  | 0  | 0           | 0                      | <b>3</b>                       | 0                    | 3                  | 0              | 0          | 6           | <b>&gt;</b> | 0                              | 0                     | H      |
| €. |   | 0  | 0              |                   |  | ©<br>I. Sales and operating profit           |             | to customers           | (2) Internal sales or transfer | ⊘ Total              | Operating expenses |                |            |             |             | Depreciation                   | © Capital expenditure |        |
| 0  |   | 30 | <b>/</b>       | ₹.                | 35   |  |             |                        |                                |                      |                    |                |            |             |             |                                |                       |        |





|   |                            |   |  |                    |                | 356, 000 | 500, 000   | 3, 000              | •   | • | • | 2, 560, 000 |  |
|---|----------------------------|---|--|--------------------|----------------|----------|------------|---------------------|-----|---|---|-------------|--|
| Format   Add/Del   Update               |                            | Financial statements is composed of balance sheets,<br>income statement and cash flow statements. |  | Liabilities-Equity | S              | ayable   | ngs        | Veposit             | -   | • | • | Total 2, E  |  |
| Input Form                              | ts                         | is compos<br>cash flow  | <b></b>                                      |                    |                | 100,000  | 25, 000    | 300, 000            | , , | • | • | 2, 560, 000 |  |
| View                                    | Chap2 Financial statements | Financial statements is composed of balanc income statement and cash flow statements.             | <balance -="" sample="" sheets=""></balance> | Assets             | Current assets | Cash     | Securities | Accounts receivable | -   | • | • | Total 2     |  |
| <elementary accounting=""></elementary> |                            | Chap1 What is accounting? Sec1 Start of accounting  | Secz Double accounting Sec3 Profit           | Chan3 Cash flow    | Chap4 Analysis | •        |            |                     |     |   |   |             |  |

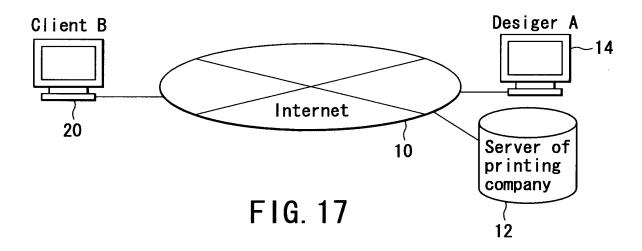
F1G. 15A

|                                  |                            |  |   | uity               |                     | 356, 000         | 500, 000   | 3, 000              | •           | - | • | • | 2, 560, 000 |
|----------------------------------|----------------------------|--|---|--------------------|---------------------|------------------|------------|---------------------|-------------|---|---|---|-------------|
| View Input Format Add/Del Update |                            | of balance sheets,<br>statements.  |   | Liabilities Equity | Current liabilities | Accounts payable | Borrowings | Deposit             | •           | • | - | • | Total       |
| Input For                        | ents                       | is composed<br>cash flow s   | sample>   |                    |                     | 100,000          | 25, 000    | 300, 000            | 450,000     | • | • | • | 2, 560, 000 |
| View                             | Chap2 Financial statements | Financial statements is composed of balance sheets, income statement and cash flow statements. | <balance -="" sa<="" sheets="" td=""><td>Assets</td><td>Current assets</td><td>Cash</td><td>Securities</td><td>Accounts receivable</td><td>Inventories</td><td>•</td><td>•</td><td>•</td><td>Total</td></balance> | Assets             | Current assets      | Cash             | Securities | Accounts receivable | Inventories | • | • | • | Total       |
| ⟨Elementary accounting⟩          |                            | Chap1 What is accounting? Sec1 Start of accounting   | Sec3 Profit   | Chara Cash flow    | Chand Analysis      | Glap4 Allalysis  |            | •                   |             | • |   |   |             |

FIG. 15B

| Text edit dialog  |                |
|---|----------------|
| Text edit   | OK             |
| Financila statements is composed of sheets, income statement and cash f statements. | balance<br>low |

FIG. 16A



| Text edit dialog             |    |  |
|------------------------------|----|--|
| Text edit                    | OK |  |
| Our estimation is as follows |    |  |
|                              |    |  |

FIG. 19A

|   |                            |   |                                 |                             | 0               | uity                 | 0                    | 356, 000           | 500, 000     | 3, 000              |             |  | <sup>©</sup> 2, 560, 000 |
|---|----------------------------|---|---------------------------------|-----------------------------|-----------------|----------------------|----------------------|--------------------|--------------|---------------------|-------------|--|--------------------------|
| Format Add/Del Update                   |                            | is composed of balance sheets,<br>cash flow statements.                               |                                 |                             | 0               | © Liabilities∙Equity | ©Current liabilities | O Accounts payable | © Borrowings | Ø Deposit           |             |  | O Total                  |
| Input Form                              | ents                       | _   | sample>                         |                             | 0               |                      |                      | 100,000            | 25, 000      | 300,000             | 450, 000    |  | 2, 560, 000 <sup>(</sup> |
| View                                    | Chap2 Financial statements | Financial statements is composed of baland income statement and cash flow statements. | <pre></pre> ⟨Balance sheets - s |                             | 0               | Assets               | Current assets       | Cash               | Securities   | Accounts receivable | Inventories |  | O Total                  |
| <elementary accounting=""></elementary> | 9                          | Chap1 What is accounting? Sec1 Start of accounting                                    |                                 | Conapt Financial Statements | Chap3 Cash flow | Chap4 Analysis □     | •                    |                    |              |                     |             |  |                          |

F1G. 16B

| Update         |                              | orporation                        | orporation                   | ABC Corporation | orporation |       | Amount    |           |       |  |  |  |  |
|----------------|------------------------------|-----------------------------------|------------------------------|-----------------|------------|-------|-----------|-----------|-------|--|--|--|--|
| Format Add/Del |                              | ABC C                             | SMO                          | Unit price      |            |       | Sub total | Sales tax | Total |  |  |  |  |
| Input Form     | Estimate sheet               |                                   | Our estimation is as follows | Quantity        |            |       |           |           |       |  |  |  |  |
| View           | <del>-</del>                 | XXXXX Go., Ltd.<br>Mr.XXXXX       | ur estimatio                 | Description     |            |       |           |           |       |  |  |  |  |
|                | Estimate                     | XXXXX Go.                         | 0                            |                 |            | <br>I | J         |           |       |  |  |  |  |
|                | Estimate sheet<br>Estimate 1 | Estimate 2 Estimate 3 Order sheet | Kece i pr                    |                 | •          |       |           |           |       |  |  |  |  |

F1G. 18A

| View | Estimate 1 Estimate sheet | XXXXX Co., Ltd.              | Mr. XXXXX  | Our estimation is as follows | Description Quantity Unit price Amount | Sub total  Sales tax  Total |  |
|------|---------------------------|------------------------------|------------|------------------------------|--|-----------------------------|--|
|      | -<br>-<br>-<br>-<br>-     | Estimate sheet<br>Estimate 1 | Estimate 2 | eet                          | Receipt                                |                             |  |

F1G. 18B

FIG. 19B

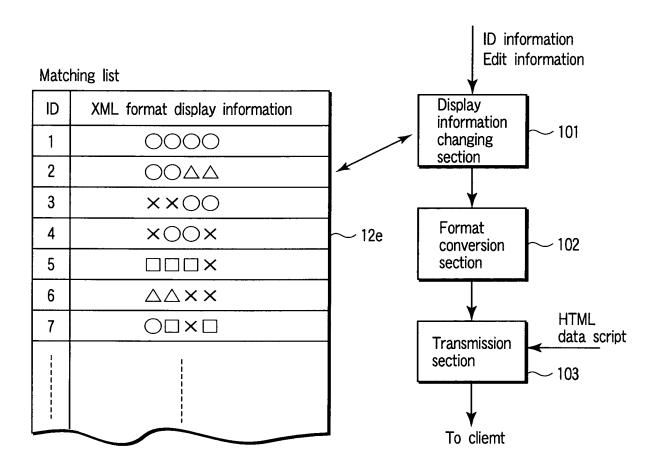


FIG. 20